

VII SCO/CALSTARS RECONCILIATION

State agencies are required by Section 7924 of the State Accounting Manual (SAM) to reconcile all appropriation and special account balances maintained with the State Controller's Office (SCO) on a monthly basis. Two issues impact this process:

Cash – Adding or subtracting certain in-transit items, including cash in transit, unremitted general cash and claims filed (and/or claims in process), items that affect cash. CALSTARS provides reports with these balances to facilitate the reconciliation process.

Basis of Accounting – The SCO uses a Cash Basis of accounting while agencies use an Accrual Basis of accounting. The SCO recognizes expenditures when paid and earnings when received. Agencies recognize expenditures when accrued and earnings when billed. Net appropriation balances in CALSTARS are also reduced by unliquidated encumbrances and obligations.

Agencies must, therefore, account not only for items in-transit to and from the SCO, but also for timing differences in recording accounting events due to the basis of accounting used.

This chapter describes the recommended procedures for reconciling CALSTARS and SCO account balances.

PRELIMINARY STEPS

The reconciliation procedure in CALSTARS involves comparing balances, not just activity (i.e., expenditures or revenues). Provisions in CALSTARS accounting and reporting allow the system to follow the SCO's format and thereby simplify the reconciliation process. It is important for the agency to:

- ✧ Establish CALSTARS appropriation accounts as closely as possible to the same level as maintained by the SCO;
- ✧ Load current year original appropriation account balances (i.e., not net of reimbursements). These balances should agree with the Budget Act and SCO opening balances; and
- ✧ Post budget revisions, transfers, reserves and advances in CALSTARS on a current basis.
- ✧ Complete the SCO Account Segment on the Appropriation Symbol (AS) Table records and update as necessary. Refer to Volume 2, Chapter IV-AS for instructions on completing the SCO Account Segment.

Following these procedures will minimize the number of reconciling adjustments.

CLOSE MONTH AND REQUEST REPORTS

Before the reconciliation process begins, it is important to post all current accounting and budgeting events, and complete all steps of cost allocation, including fund split. The Error File should be free of all transactions affecting the prior month, and staff should be notified that the prior month is closed for posting. This will prevent subsequent postings, which could affect appropriation balances. The following reports should then be requested for the prior month reconciliation process:

- ✧ Control Report of Appropriation Status (B03)
- ✧ Detail Report of Appropriation Status (B04);
- ✧ SCO Reconciliation Report (DB1)
- ✧ Document Report by Appropriation (D16);
- ✧ Appropriation Transaction Summary Report (HB4);
- ✧ Trial Balance of General Ledger Accounts (G01, month and year-to-date);
- ✧ Claims in Process and Filed Activity Report (H04)-required only if Claims in Process (GLA 3021) is not equal to zero;
- ✧ SCO/CALSTARS Monthly Reconciliation Report (DB2); and
- ✧ SCO/CALSTARS Monthly Detail Reconciliation Report (H02)

NOTE: The DB2 and H02 reports were developed to further assist agencies with the reconciliation process. These reports use information from the Appropriation Symbol Table to match SCO and CALSTARS data and may be used in place of the DB1 and HB4.

Every CALSTARS standard report contains an "AS OF" date and a "RUN DATE" in the heading. It is important that reports used for reconciliation are run after the monthly processes are completed and the month is closed (OC Table, Prior Month Open Indicator is **T** or **N**). All of the reconciliation reports should be requested on the same date. This will ensure that all reports are consistent and contain the same transactions that affect balances.

PREPARE SCO/CALSTARS RECONCILIATION

CALSTARS provides agencies with two methods for preparing SCO/CALSTARS Reconciliations. The first method uses the SCO/CALSTARS Reconciliation form (CALSTARS 33). The SCO/CALSTARS Reconciliation instructions and form are shown in Exhibit VII-1 and VII-2. Complete a form for each separate appropriation account maintained by the SCO. Appropriations with reimbursements or payables from other funds should be reconciled at the level of the SCO total support item (C account level). Reconciliation for reimbursements is discussed in more detail later in this chapter.

The reconciliation form begins with the Balance Per SCO, adds accounts receivable, subtracts payables and adds or subtracts other reconciling items. It is designed to include all balances applicable to expenditure, reimbursement and revenue appropriations.

The second method uses the SCO/CALSTARS Monthly Reconciliation Report (DB2). The instructions and a sample report are shown in Exhibit VII-3 and VII-4. This report is formatted as a worksheet to closely match the CALSTARS 33, SCO/CALSTARS Reconciliation form. However, the DB2 Report streamlines the reconciliation process by automatically completing the Balance per SCO and Balance per CALSTARS sections of the report. Agencies are responsible for identifying any reconciling items in the Adjustments to SCO and/or the Adjustments to CALSTARS portion(s) of the report.

To use this reconciliation report, agencies must:

- ✦ Insure that the SCO Account Segment of the needed AS Table records are completed and current. If the SCO Account Segment is not completed or current, the DB2 Report will not match the SCO records to the CALSTARS records.
- ✦ Request the DB2 Report through the report request screen (Command **G.3**). Refer to Volume 6, for specific information on ordering this report.
- ✦ Review each page and correct any reconciliations that have the message: 'OUT OF BALANCE BY \$'. As each account is reconciled, the person preparing the reconciliation should sign and date the DB2 Report where indicated.

EXHIBIT VII-1
SCO/CALSTARS RECONCILIATION FORM INSTRUCTIONS

ITEM	DESCRIPTION
<u>Balance Per SCO</u>	Enter the appropriation balance from the SCO Agency Reconciliation Report. Use the sign (+,-) shown on the report.
<u>Balance Per DB1:</u>	
Receivables	Enter the General Ledger Account (GLA) title, number and amount as shown in the DB1 Report "Balance for SCO Reconciliation" column. Enter the signs as displayed in this column.
Payables	Enter the GLA title, number and amount as shown in the DB1 Report "Balance for SCO Reconciliation" column. Enter the signs as displayed in this column. Accounts to be posted here may include: Encumbrances and Claims Filed.
Other -- Unremitted General Cash	Enter the amount shown in the DB1 Report "Balance for SCO Reconciliation" column. Cross check: After completing all reconciliations for each fund, add the Unremitted General Cash shown on all reconciliations for each fund and the amount in Uncleared Collections. This amount should equal the total General Cash for this fund as shown in the G01 Report.
-- Cash in Transit	Enter the amount shown in the DB1 Report "Balance for SCO Reconciliations" column.
-- Allocated Encumbrances	Enter the amount shown in the DB1 Report "Balance for SCO Reconciliation" column. The allocated encumbrance may be monthly or annual. On the clearing account reconciliation, the amount should be offset by the Encumbrances shown in the Payables Section.
-- PFA Pending	Enter the amount shown in the DB1 Report "Balance for SCO Reconciliation" column.
Adjustments to SCO Accounts	Enter each reconciliation adjustment that should be added or subtracted from the SCO balance as a "+" or "-". Enter only those reconciling items that require adjustment to an SCO account (i.e., a Transaction Request is to be sent to SCO). As these items are cleared by the SCO, locate all reconciliations that contain these items and enter the month and year cleared by the SCO under the "Date Corrected" column.
<u>SCO ADJUSTED BALANCE</u>	Enter the sum of all of the amounts above. Add or subtract each account according to its sign.
<u>Balance Per CALSTARS:</u>	Enter the ending appropriation balance from the HB4 or C02 or B03 report.
Adjustment to CALSTARS	Enter each reconciliation adjustment that should be added or subtracted from the Balance per CALSTARS as a "+" or "-". As these adjustments are corrected in CALSTARS, locate the reconciliations that contain these items and enter the date cleared under the "Date Corrected" column. For example: A journal entry for an expenditure posted by the SCO and not entered in CALSTARS will show as "+" in this section.
<u>CALSTARS ADJUSTED BALANCE</u>	Enter the sum of the Balance Per CALSTARS net of all additions and subtractions. The SCO ADJUSTED BALANCE must equal CALSTARS ADJUSTED BALANCE.
<u>Signature and Date</u>	Sign and date the completed reconciliation by the person performing the reconciliation. Submit the reconciliation for review. The person responsible for reviewing the reconciliation should ensure that all reconciling items are cleared in a timely manner.

EXHIBIT VII-2

CALSTARS 33 <small>(Rev. 9-00)</small>		SCO/CALSTARS RECONCILIATION				
	Org	Fund	FY or EY	REF/ITEM	SCO Type	Prog/Cat or Acct
Appropriation Account:	_____	_____	_____	_____	_____	_____
As of (Date)	_____					
				GLA		Amount
<u>Balance per SCO Agency Reconciliation Report: (use actual sign)</u>						
<u>Balances per DB1:</u>						
Receivables: <i>(Enter GLA Title and Number)</i>						
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Payables: <i>(Enter GLA Title and Number)</i>						
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Other:						
Unremitted General Cash				1110		_____
Cash in Transit				1150		_____
Allocated Encumbrances				6151 or 6160		_____
PFA Pending				6297		_____
<u>Adjustments to SCO accounts</u>				DATE CORRECTED		_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
SCO ADJUSTED BALANCE						
<u>Balance per CALSTARS (from HB4, C02, or B03)</u>						
<u>Adjustments to CALSTARS</u>				DATE CORRECTED		_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
CALSTARS ADJUSTED BALANCE						
_____	_____	_____	_____	_____	_____	_____
<i>Performing Signature</i>	<i>Date</i>	<i>Reviewing Signature</i>	<i>Date</i>			

EXHIBIT VII-3
SCO/CALSTARS RECONCILIATION REPORT (DB2) INSTRUCTIONS

ITEM	DESCRIPTION
<u>Balance Per SCO</u>	Displays the ending balances from the SCO Agency Reconciliation Report.
<u>Apply Current Year Accruals:</u>	Displays accrual information extracted from the CALSTARS Appropriation File and the Document File, summarized by General Ledger Account.
Adjustments to SCO Accounts	Enter each reconciliation adjustment that should be added or subtracted from the SCO balance as a "+" or "-". Enter only those reconciling items that require adjustment to an SCO account (i.e., a Transaction Request is to be sent to SCO). As these items are cleared by the SCO, locate all reconciliations that contain these items and enter the month and year cleared by the SCO under the "Date Corrected" column.
<u>SCO ADJUSTED BALANCE</u>	Enter the net sum of all of the amounts above. Add or subtract each account according to its sign.
<u>Balance Per CALSTARS:</u>	Displays the Appropriation balance extracted from the CALSTARS Appropriation File.
Adjustment to CALSTARS	Enter each reconciliation adjustment that should be added or subtracted from the Balance per CALSTARS as a "+" or "-". As these adjustments are corrected in CALSTARS, locate the reconciliations that contain these items and enter the date cleared under the "Date Corrected" column. For example: A journal entry for an expenditure posted by the SCO and not entered in CALSTARS will show as "+" in this section.
<u>CALSTARS ADJUSTED BALANCE</u>	Enter the net sum for the Balance Per CALSTARS. Add or subtract each account according to its sign. The SCO ADJUSTED BALANCE must equal CALSTARS ADJUSTED BALANCE.
<u>Signature and Date</u>	Sign and date the completed reconciliation by the person completing the reconciliation. Submit the reconciliation for review. The person responsible for reviewing the reconciliation should ensure that all reconciling items are cleared in a timely manner.

[illegible]

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APFN-SYM
	9999		0001		2000	001				10					00	2000	101

APPLY: CURRENT YEAR ACCRUALS:

TOTAL ACCRUALS	\$	0.00	5,323,107.95	5,323,107.95
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SCO ADJUSTED BALANCE	\$	40,401,000.00-	8,584,279.52	31,816,720.48-
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SCO FINAL ADJUSTED BALANCE	\$	40,401,000.00-	8,505,705.52	31,895,294.48-
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BALANCE PER CALSTARS	\$	40,401,000.00-	8,469,705.52	31,931,294.48-
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ADJUSTMENT TO CALSTARS ACCOUNTS:	DATE			
	CORRECTED			
JE-11631 Posted as \$162,000 s/b \$126,000		\$	36,000.00	36,000.00
		\$		
		\$		
		\$		
		\$		

CALSTARS FINAL ADJUSTED BALANCE	\$ 40,401,000.00-	8,505,705.52	31,895,294.48-
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MATCHING SCO AND CALSTARS SCO ACCOUNT DATA FOUND OUT OF BALANCE BY: \$ 114,574.00

IDENTIFY RECONCILIATION ADJUSTMENTS

After completing the reconciliation forms, the SCO balances will reflect in-transit and accrual items and will be on the same accounting basis as the Agency's records.

IMPORTANT: If the SCO adjusted balance does not equal the CALSTARS adjusted balance, the reconciliation process must continue. This process is not complete until adjustments are identified which make the CALSTARS and SCO adjusted balances equal.

Adjustments can be to either SCO or CALSTARS balances and primarily result from postings to one set of records and not to the other. For example, an SCO claim correction was not recorded in CALSTARS, or the SCO posted an expenditure to the wrong appropriation account. The following steps will uncover most unreconciled differences:

1. Order a SCO/CALSTARS Monthly Detail Reconciliation Report (H02). This report combines data from the CALSTARS History File and the SCO Agency Reconciliation File to perform an automated reconciliation of detailed transactions between SCO and CALSTARS. When ordered with a report period of "U", the report will display only unmatched or unbalanced documents. To use this report, agencies must make sure the SCO Account Segment is updated on the AS Table records, and documents coded in CALSTARS use the same 10 digit document number that the SCO uses, including spaces. Refer to CALSTARS Procedures Manual, Volume 6, for specific information on ordering this report.

OR

Compare the SCO Detail Tab Run with the HB4, Appropriation Transaction Summary Report, for current month postings. All differences not accounted for in accrual or in-transit balances listed on the reconciliation sheet represent reconciliation adjustments. In addition to claim schedules, payroll and other types of expenditures, items such as budget revisions, reserves and advances should be reviewed since they also affect appropriation balances.

2. Review all prior month reconciling adjustments. Make sure corrections were posted properly in CALSTARS. If not posted or if posted incorrectly, these items will be adjusting items on the current month reconciliation. Use the SCO Agency Reconciliation Report and the HB4, Appropriation Transactions Summary Report, where appropriate. Prior reconciling items should also be reviewed to ensure that they were properly cleared from the following accounts: Cash in Transit to the SCO, Unremitted General Cash and Claims In Process.
3. Reconcile pending Plans of Financial Adjustment (PFAs). Differences may result from:

✱ Preparing PFAs incorrectly,

- ✱ Reflecting adjustments in PFAs that were identified after month-end close, and
- ✱ Manually adjusting PFAs due to insufficient funding.

PFA adjustments, as with any reconciling adjustment, must be carried forward on the reconciliations until they have been cleared.

For appropriation accounts that remain out of balance, the following steps should resolve the discrepancies:

1. Re-check all balances on the reconciliations to ensure that they appear in the proper appropriation accounts. If using the SCO/CALSTARS Monthly Detail Reconciliation Report (H02), it will show reconciliation posting errors.

EXAMPLE: Accounts Receivable - Abatements balance may be recorded under Program 20; however, it is listed on the Program 30 reconciliation form.

2. Verify that all differences between balances listed on the reconciliations and the corresponding CALSTARS reference reports are accounted for as adjustments.

EXAMPLE: Unremitted General Cash is entered on the reconciliation but not recorded in CALSTARS and therefore not included on the H05, SCO Remittance Advice Worksheet, would represent a reconciling item.

3. Compare the amounts from the DB1 (or DB2) Report on the prior month's reconciliation to the amounts on the DB1 (or DB2) Report for this month's reconciliation. The differences between the balances should equal the HB4 (or H02) Report accrual.
4. Review reconciliation adjustments between appropriation accounts to ensure they net properly.

EXAMPLE: An expenditure recorded by the SCO in Program 10, instead of Program 20, should be added to the SCO balance for Program 10 and subtracted from the SCO balance for Program 20.

5. Compare "out of balance" amounts between appropriation accounts for unidentified inter-appropriation adjustments.

EXAMPLE: One account may be out of balance by \$1,000 (+) and another account by \$1,000 (-). This may indicate that a balance or adjustment has been posted to the wrong appropriation.

6. For each GLA on the reconciliation form, total all the forms to ensure that the total balance is accounted. Use the GLA balances in the G01, Trial Balance of General Ledger Accounts, by fund, to verify the balances.

7. Review the H04 and G01 reports for balances in GLA 3021, Claims in Process. A balance in GLA 3021 causes a reconciling item for that appropriation.
8. Review revenue accounts for prior year accruals. The amount of the prior year revenue accrual must be carried as a reconciling item for the entire year.

RECORD RECONCILIATION ADJUSTMENTS

The last step in the reconciliation process is to take appropriate action to record all reconciliation adjustments. This includes:

1. Post transactions in CALSTARS;
2. Prepare Transaction Requests to the SCO, if appropriate; and
3. As reconciling items are cleared, indicate the date of clearance on the appropriate line on the reconciliation.

The impact of adjustments on future reconciliations will be greatly reduced if the adjustments are posted in the following fiscal month. The completed reconciliation forms/reports should be filed for audit purposes.

REPORTS USED IN THE RECONCILIATION PROCESS

Several CALSTARS reports are available that are specifically designed to aid in the reconciliation process. The remainder of this section describes each of these reports and discusses their role in the process. More detailed information on these and other CALSTARS reports can be found in Volume 6.

B03 - Control Report of Appropriation Status Report

Financial balances for each agency control appropriation are listed in the B03 Report. The information in this report should reconcile with the SCO Agency Reconciliation Report for Control Account types **C** and **Q**.

B04 - Detail Report of Appropriation Status Report

All financial balances for each agency appropriation are listed in the B04 Report. The records in this report should reconcile with the SCO Agency Reconciliation Report for detail account types **D**, **R** and **T**. The sequence of the reports is by section, enactment year, funding fiscal year, fund, fund detail, program/category, source, appropriation symbol, account type and reference.

DB1 - SCO Reconciliation Report

All receivables, payables, unremitted cash, cash-in-transit, PFA pending, and allocated encumbrances affecting the SCO reconciliation are listed in the SCO Reconciliation Report column, entitled "Balance for SCO Reconciliation". The amounts in the "Balance for SCO Reconciliation" column should be entered on the SCO/CALSTARS reconciliation form using the sign displayed by each amount.

DB2 - SCO/CALSTARS Monthly Reconciliation Report

The report shows one appropriation item per page and indicates whether or not the CALSTARS Appropriation Balance matches the balance per SCO. The printed report is in a worksheet format that can be used to identify and reconcile out of balance appropriations.

D16 - Document Report for SCO Reconciliation

The Document Report By Appropriation lists each receivable, payable, uncleared collection document and Claims Filed/Cleared document contained in the CALSTARS Document File. This report is the detail for the DB1 Report and is not required for reconciliation purposes unless there is a reconciling item to be identified.

G01 - Trial Balance of General Ledger Accounts Report

The G01 Report provides summary information concerning each of the Agency's fund, project and section general ledgers. A monthly (Period = **M**) as well as a year-to-date (Period = **Y**) reports are needed. Beginning balances, total debits and credits and ending balances are listed. Ending balances can be used to reconcile many of the balances listed on the reconciliation sheets. For example, the total of claims filed outstanding for all sheets should agree with the ending general ledger balance for GLA 3020. The report should also be used to determine if claims in process (GLA 3021) have been properly liquidated (i.e., the balance should be zero).

HB4 - Appropriation Transactions Summary Report

The appropriation Transactions Summary Report summarizes all transactions that affected the appropriation balances during the month. It provides a means for comparing postings by document number between the SCO detail tab run and CALSTARS. Report sorting is by section, fund, funding fiscal year, reference, SCO type, program/category, document number and batch I.D. Transaction amounts are summarized by document number and displays as Cash-in-State-Treasury (CIST) expenditures, accruals and cash, and budget. Amounts included in the "Expenditures Per SCO (1140)" column represent all those entries that affect GLA 1140-CIST. When manually reconciling, compare the SCO documents to amounts in the "Expenditures Per SCO (1140)" column. The sort of each account on the HB4 Report closely follows the sort of the accounts on the SCO tab run. The SCO types and account types are as follows.

SCO Type	Account Type
R	Revenue
D	Disbursement (Expenditure)
T	Operating Transfer
F	Reimbursements (Budgeted)
F	Reimbursements (Unscheduled)
F	Federal Receipts
D	Disbursements (Advances)

The types of accruals and their effect on the report columns are as follows:

	Expenditures Per SCO	Accruals	
		Debit	Credit
Establish an account payable	+	3010	
Schedule/record expenditures previously accrued	None	3010	3020
Establish an account receivable for an abatement	-	1311	
Record receipt of an abatement previously billed	None	1110	1311

Amounts included in the "other" column represent all other transactions not included in the first three columns, such as budget revisions or advances.

H02 - SCO/CALSTARS Monthly Detail Reconciliation Report

This report assists agencies to perform an automated reconciliation of detailed transactions between SCO and CALSTARS. The report shows one Appropriation Item per page along with a comparison of the detailed accounting transactions between CALSTARS and SCO by Document Number. For each Document Number, a message is printed indicating the status of the detailed transaction comparison.

H04 - Claims in Process and Filed Activity Report

GLA 3021-Claims in Process transactions are summarized for the month in the H04 Report. Claims filed transactions (Transaction Code 360) are matched with claim schedule expenditures and out-of-balance amounts are computed. These balances should be entered as Claims In Process on the reconciliation forms since they represent discrepancies between expenditures recorded against appropriations and the related claims filed outstanding.

SCO FISCAL SYSTEM

The SCO uses a classification system that is different from CALSTARS. To properly reconcile an account, agencies must be familiar with the coding system used to post to the SCO Agency Reconciliation Report and the SCO journal entries.

The following descriptions summarize the SCO coding system. For more information, contact the SCO directly.

Account Type

One of 6 alpha characters identify whether an account is 'Summary' or 'Detail'; and whether it contains disbursements, reimbursements, revenues or transfers from another account.

The Account Type in SCO reports identifies the type of financial data and the action which may be directed to a given account. Account Type **D**, **F**, and **R** are used by CALSTARS for reconciliation. The **C** account is a summary account and is at too high a level to be useful for reconciliation.

D - Disbursing Account--Claims, transfers, and journal entries are valid actions. Normal account balance is credit.

F - Reimbursement or "Transfer To" account--Transfers, journal entries, and receipts are valid actions. Normal account balance is debit.

R - Revenue Accounts--Claims, receipts, transfers, and journal entries are valid actions. Normal account balance is debit.

T - "Transfer From" Account--Reserved for those appropriations which are exclusively for transfer. Normal account balance is credit. CALSTARS uses special transaction codes that create **T** postings, as appropriate, that cannot be directly posted.

C - Control appropriation account--This account type is found in the SCO Appropriation Control Ledger and is the summarization (control) of the **D**, **T**, and **F** account types for an appropriation. The **C** account type is derived and cannot be directly posted in CALSTARS.

Q - Control revenue account--This account type is found in the SCO Appropriation Control Ledger and is the summarization (control) of the **R** account types of an agency. The **Q** account type is derived and cannot be directly posted in CALSTARS.

The CALSTARS equivalent is ACCOUNT TYPE; a 2-digit alpha-numeric field which is an informational element in the AS Table. See Volume 2, Chapter IV-AS for more information.

SCO Transaction Codes

The SCO uses a 2-digit numeric code to identify each type of transaction. A TC follows the date and precedes the document number of each posting entry on the SCO Agency Reconciliation Report.

Financial Transactions	Description
21	General Ledger Opening Balance
23	Account Set-up
24	Budget Adjust
29	Surplus Money Investment Fund Transfer
30	Receipt
33	Cancelled Warrant
35	General Journal
36	Plan of Financial Adjustment Transfer
37	Payroll Revolving Fund Transfer
38	General Transfer
39	No Warrant Transaction
40	Reserved Appropriation Advance
41	Architecture Revolving Fund Transfer
49	Claim Schedule Reversal/Correction
50	Claim Schedule
61	Interagency Transfer--Printing
62	Interagency Transfer--Service Revolving Fund

Document Numbering Conventions (Posting Reference Number)

To easily reconcile transactions, the SCO uses a unique document numbering scheme. The first 2 or 3 characters identify the type of transaction and are followed by a sequential number for each transaction. At the start of each fiscal year, the document numbering is restarted at **00001**. The following list shows the SCO numbering scheme for each type of document:

Type of Transaction	Document Numbers
Receipt	CR000001
General Transfer/Journal	JE000001
Accounts Receivable Transfer	AR000001
School Journal	JSL00001
Bank Reconciliation Journal--Automated	CBR00001
Bank Reconciliation Journal--Manual	MBR00001
Payroll Transaction--Automated	CL000001
Payroll Transaction--Manual	PR000001
Cancelled Warrant	CW000001
Claim Schedule	nnnnnnnn ^{1/}
Accounts Receivable--Manual	AM000001
Accounts Receivable--agency collection	AA000001
Accounts Receivable--payroll deduction	AP000001
Printing	PTR00001
General Services	GS000001
Prison Industries	PIA000001

^{1/} The SCO may use the last (8th) digit for SCO corrections as well as for CALSTARS alpha-suffixed claim schedule numbers.

Each CALSTARS agency establishes its own equivalent numbering convention. The CALSTARS current document and reference document fields each consist of eight alpha-numeric digits and a 2-digit alpha-numeric suffix. Most agencies find these fields sufficient to use the SCO number without modifications, and still have some flexibility to meet agency needs.

The SCO uses the following transaction coding scheme for journals and transfers:

- ✿ Journal transaction codes: 21, 23, 24, 35, 61, 62 and 71.
- ✿ Transfer transaction codes: 29, 36, 38, 39, 40, 41, and 49.

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